

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Sections 21-295 and 22-15 as follows:

6 (35 ILCS 200/21-295)

7 Sec. 21-295. Creation of indemnity fund.

8 (a) In counties of less than 3,000,000 inhabitants, each
9 person purchasing any property at a sale under this Code
10 shall pay to the County Collector, prior to the issuance of
11 any certificate of purchase, a fee of \$20 for each item
12 purchased. A like sum shall be paid for each year that all
13 or a portion of subsequent taxes are paid by the tax
14 purchaser and posted to the tax judgment, sale, redemption
15 and forfeiture record where the underlying certificate of
16 purchase is recorded.

17 (a-5) In counties of 3,000,000 or more inhabitants, each
18 person purchasing property at a sale under this Code shall
19 pay to the County Collector a fee of \$80 for each item
20 purchased plus an additional sum equal to 5% of taxes,
21 interest, and penalties paid by the purchaser, including the
22 taxes, interest, and penalties paid under Section 21-240. In
23 these counties, the certificate holder shall also pay to the
24 County Collector a fee of \$80 for each year that all or a
25 portion of subsequent taxes are paid by the tax purchaser and
26 posted to the tax judgment, sale, redemption, and forfeiture
27 record, plus an additional sum equal to 5% of all subsequent
28 taxes, interest, and penalties. The additional 5% fees shall
29 not be paid after June 30, 2004 ~~are--not--required--after~~
30 ~~December--31,--2006~~. The changes to this subsection made by
31 this amendatory Act of the 91st General Assembly are not a

1 new enactment, but declaratory of existing law.

2 (b) The amount paid prior to issuance of the certificate
3 of purchase pursuant to subsection (a) or (a-5) shall be
4 included in the purchase price of the property in the
5 certificate of purchase and all amounts paid under this
6 Section shall be included in the amount required to redeem
7 under Section 21-355. Except as otherwise provided in
8 subsection (b) of Section 21-300, all money received under
9 subsection (a) or (a-5) shall be paid by the Collector to the
10 County Treasurer of the County in which the land is situated,
11 for the purpose of an indemnity fund. The County Treasurer,
12 as trustee of that fund, shall invest all of that fund,
13 principal and income, in his or her hands from time to time,
14 if not immediately required for payments of indemnities under
15 subsection (a) of Section 21-305, in investments permitted by
16 the Illinois State Board of Investment under Article 22A of
17 the Illinois Pension Code. The county collector shall report
18 annually to the Circuit Court on the condition and income of
19 the fund. The indemnity fund shall be held to satisfy
20 judgments obtained against the County Treasurer, as trustee
21 of the fund. No payment shall be made from the fund, except
22 upon a judgment of the court which ordered the issuance of a
23 tax deed.

24 (Source: P.A. 91-564, eff. 8-14-99; 91-924, eff. 7-7-00.)

25 (35 ILCS 200/22-15)

26 Sec. 22-15. Service of notice. The purchaser or his or
27 her assignee shall give the notice required by Section 22-10
28 by causing it to be published in a newspaper as set forth in
29 Section 22-20. In addition, the notice shall be served by a
30 sheriff (or if he or she is disqualified, by a coroner) of
31 the county in which the property, or any part thereof, is
32 located upon owners who reside on any part of the property
33 sold by leaving a copy of the notice with those owners

1 personally.

2 In counties of 3,000,000 or more inhabitants where a
3 taxing district is a petitioner for tax deed pursuant to
4 Section 21-90, in lieu of service by the sheriff or coroner
5 the notice may be served by a special process server
6 appointed by the circuit court as provided in this Section.
7 The taxing district may move prior to filing one or more
8 petitions for tax deed for appointment of such a special
9 process server. The court, upon being satisfied that the
10 person named in the motion is at least 18 years of age and is
11 capable of serving notice as required under this Code, shall
12 enter an order appointing such person as a special process
13 server for a period of one year. The appointment may be
14 renewed for successive periods of one year each by motion and
15 order, and a copy of the original and any subsequent order
16 shall be filed in each tax deed case in which a notice is
17 served by the appointed person. Delivery of the notice to
18 and service of the notice by the special process server shall
19 have the same force and effect as its delivery to and service
20 by the sheriff or coroner.

21 The same form of notice shall also be served upon all
22 other owners and parties interested in the property, if upon
23 diligent inquiry they can be found in the county, and upon
24 the occupants of the property in the following manner:

25 (a) as to individuals, by (1) leaving a copy of the
26 notice with the individual person personally or (2) by
27 leaving a copy at his or her usual place of abode
28 residence with a person of the family or a person
29 residing there, of the age of 13 years or upwards more,
30 and informing that person of its contents. The officer
31 or other person making the service shall also send cause
32 a copy of the notice in a sealed envelope, with postage
33 fully prepaid, addressed to--be--sent-by-registered-or
34 certified--mail,--return--receipt--requested, to that

1 individual party at his or her usual place of abode
2 residence;

3 (b) as to public and private corporations,
4 municipal, governmental and quasi-municipal corporations,
5 partnerships, receivers and trustees of corporations, by
6 leaving a copy of the notice with the person designated
7 by the Civil Practice Law.

8 If the property sold has more than 4 dwellings or other
9 rental units, and has a managing agent or party who collects
10 rents, that person shall be deemed the occupant and shall be
11 served with notice instead of the occupants of the individual
12 units. If the property has no dwellings or rental units, but
13 economic or recreational activities are carried on therein,
14 the person directing such activities shall be deemed the
15 occupant. Holders of rights of entry and possibilities of
16 reverter shall not be deemed parties interested in the
17 property.

18 When a party interested in the property is a trustee,
19 notice served upon the trustee shall be deemed to have been
20 served upon any beneficiary or note holder thereunder unless
21 the holder of the note is disclosed of record.

22 When a judgment is a lien upon the property sold, the
23 holder of the lien shall be served with notice if the name of
24 the judgment debtor as shown in the transcript, certified
25 copy or memorandum of judgment filed of record is identical,
26 as to given name and surname, with the name of the party
27 interested as it appears of record.

28 If any owner or party interested, upon diligent inquiry
29 and effort, cannot be found or served with notice in the
30 county as provided in this Section, and the person in actual
31 occupancy and possession is tenant to, or in possession under
32 the owners or the parties interested in the property, then
33 service of notice upon the tenant, occupant or person in
34 possession shall be deemed service upon the owners or parties

1 interested.

2 If any owner or party interested, upon diligent inquiry
3 and effort cannot be found or served with notice in the
4 county, then the person making the service shall cause a copy
5 of the notice to be sent by registered or certified mail,
6 return receipt requested, to that party at his or her
7 residence, if ascertainable.

8 (c) The changes made to this Section by this amendatory
9 Act of the 93rd General Assembly apply only to matters in
10 which a petition for tax deed is filed on or after the
11 effective date of this amendatory Act of the 93rd General
12 Assembly.

13 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)